

Finance and Administration Cabinet STANDARD PROCEDURE	Page 1 of 1
ISSUED BY: Department of Revenue – Tax Administration	
EFFECTIVE DATE:	
PROCEDURE: 6.11.2 (formerly KRC 11.2)	
SUBJECT: Unidentified Remittances	
Distribution Code(s): A, B, C, D	Contact: Division of Operations, Director (502) 564-7868 Station #22

I. INTRODUCTION

Occasionally payments are received in the Division of Operations, which cannot be identified. The most common methods of payment are check and money order. When a tax return or remittance form does not accompany a payment, it is difficult to determine the type tax being paid. When employees in the Division of Operations cannot determine how a payment should be applied an "Instruction Request for Application of Payment (Revenue Form 21A202) form is sent to the original taxing area for instructions on payment processing. This form is more commonly referred to as a "202".

The Division of Operations processes all checks and money orders promptly and expedites crediting of "202" payments in order to ensure timely and accurate crediting to tax accounts.

II. PROCEDURE

In order to assure prompt and accurate crediting, taxing areas should follow the following procedure when completing the "Instruction Request for Application of Payment (Revenue Form 21A202):

1. In order to determine the proper account to which money must be applied, review all applicable data bases, locator files, fiche files, and purged lists.
2. When the proper account has been determined, complete the Instruction Request for Application of Payment (Revenue Form 21A202) in its entirety and forward it to Revenue Operations immediately via intra-departmental mail.

III. FORMS

7. Forms – 11.6.2 - Revenue Form 21A202 – Instruction Request for Application of Payment

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"

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